



# Publishing characteristics, geographic dispersion and research traditions of recent international accounting education research



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## ABSTRACT

This paper describes, analyses and critiques accounting education research over the period 2005–2009. In doing so, it compares and contrasts the distinctive North American research tradition with that of Europe and the rest of the world. Six journals and 446 publications by 963 authors were included in the sample frame, along with a further 70 publications in other journals. The findings identify distinguishing characteristics among these publications that range from the composition of their editorial teams to the nature and type of output they publish. Evidence was found of geographic dominance and divergent research traditions which has mitigated against the development of a genuinely international accounting education research community. Possibilities for further research are identified and guidance for researchers publishing in this field is presented.

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## 1. Introduction

This study was conducted in response to an invitation issued by the editors of this journal to the Chairs of the British Accounting and Finance Association Special Interest Groups in 2006 (Beattie & Emmanuel, 2006). The invitation solicited review papers for *British Accounting Review* describing and critiquing the nature and form of publications in their specialist area over recent years.<sup>1</sup> The purpose of this request was to create insight and direction for future research programmes. The invitation specifically requested that the distinctive North American research tradition be compared and contrasted with that of Europe and the rest of the world. This paper investigates these issues as they relate to the field of accounting education research and scholarship.

In 2008, the then editors of *British Accounting Review*, Beattie and Emmanuel (2008a,b) published a two-part analysis of submissions to the journal over the decade 1997–2006. They reported on selected characteristics of these papers to provide insights into the way in which accounting and finance knowledge had developed over that period. In particular, they focused upon the topic area and methods of analysis used. They noted changes in the topics investigated and documented a range of

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characteristics for each paper including the nature of data, how it was collected and analyzed, and the dominant research perspective that had been adopted. A similar approach is used in this study for the main journals specializing in accounting education.

Based upon the request from the editors of this journal, two primary research questions were initially established:

1. What are the characteristics of papers published in the six specialist English language journals in this field?
2. What are the editorial preferences and author inclinations that distinguish North American work from that of the rest of the world?

In order to explore these issues and so distinguish the character of the discipline, all papers published over a five-year period in the six English language specialist accounting education journals were reviewed.<sup>2</sup> Furthermore, in an extension to the study, publications of accounting education papers in journals other than the six specialist outlets during the same period were identified so as to illustrate what alternative journal outlets exist for work in this field.<sup>3</sup>

This paper is organized into four sections. The first presents an overview of the literature, focusing upon previous reviews of research in accounting education published over the past 20 years. The approach adopted in the present study is then described before the findings are presented and discussed. This is followed by a review of accounting education publications in non-specialist journals. The final section contains the conclusions arising from the study, an indication of how the findings may be utilized, and suggestions for further research.

### 1.1. Previous reviews of accounting education research

There have been several reviews of accounting education research published during the past 25 years, resulting in its being one of the most reviewed areas of our discipline. Seven reviews by a group of US academics have been published in *Journal of Accounting Education (JAcEd)*, in 1991, 1998, 2001, 2003, 2007, 2010, and 2013. With the exception of small changes to their scope, these reviews are very similar in design and ambition. While they provide a competent summary of the substance of published work, they offer little categorization and quantitative analysis. Particularly in the earlier studies, they tend to ignore or de-emphasize work published outside North America. Two other reviews, which were considerably different in style and content, were also published during this period (i.e., [Paisey & Paisey, 2004](#); [Urbancic, 2009](#)).

#### 1.1.1. *Rebele, Stout, and Hassell (1991)*

The first of the *JAcEd* reviews covered the period 1985–1991 and updated the more limited earlier work of [Rebele and Tiller \(1986\)](#) by reviewing major lines of empirical research in accounting education. This work examined empirical articles that appeared in what the authors regarded as the then five major outlets for accounting education research, all located in the United States: *Issues in Accounting Education (IAE)*, *Journal of Accounting Education*, *The Accounting Educators' Journal (AEJ)*, *Advances in Accounting (AIA)*, and *The Accounting Review (TAR)*. Whereas the first three specialized in accounting education, the other two did not. Furthermore, by this time *TAR* had made an editorial decision not to continue to publish such work. At the time of this review, two of the three specialist journals were in their infancy.<sup>4</sup>

This study, analyzed papers according to categories which appear to have been influenced by the general framework used by [Williams, Tiller, Herring, and Schemer \(1988\)](#). This comprised faculty issues, accounting curricula, course content, program structure, characteristics of accounting students, course delivery and teaching methods, computer-assisted instruction, examination format/policy, prior performance in and exposure to bookkeeping, performance in accounting courses, and student recruiting/job selection. This categorical structure would provide a lasting template for subsequent reviews from this group of writers.

The 1991 review offers a narrowly drawn focus on empirical articles of accounting education. Within such, the authors noted an unhealthy dominance of work relating to accounting faculty and a corresponding relative neglect of student learning outcomes and processes. Promotion and tenure, rankings of accounting programs, journal rankings, job-related experiences of accounting faculty, and faculty performance evaluation were identified as in particular abundance. At the same time, the authors exhibit many concerns appropriate to the fledging enterprise that research in this area truly was. Nonetheless, they were encouraged by the large number of faculty who had published in this field, a fact that they asserted gave legitimacy to this area of research.

Subsequent *JAcEd* review pieces built on these beginnings and changed focus in line with emergent publication patterns and opinion. In doing so, they helped define the field of research and pinpointed its strengths and weaknesses. However, the focus was and continues to be dominated by the US-based specialist journals.

<sup>2</sup> *Issues in Accounting Education (IAE)*; *Accounting Education: An International Journal (AE)*; *Journal of Accounting Education (JAcEd)*; *Advances in Accounting Education: Teaching and Curriculum Innovation (AAE)*; *Global Perspectives on Accounting Education (GPAAE)*; and, *The Accounting Educators' Journal (AEJ)*.

<sup>3</sup> We are grateful to an anonymous reviewer for suggesting this extension to the original study.

<sup>4</sup> *AEJ* published Volume 3 in 1991. *IAE* published volume 6 that year. *IAE*, which also was accompanied by a re-start of the volume sequencing as #1 in 1986, had initially started as a private journal in the early 1980s but had suspended publication before being adopted as a AAA publication. Most faculty considered the re-start of *IAE* as compensation for the cessation of publication of education papers in *TAR*.

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